

**PUBLIC SESSION MINUTES  
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS  
JULY 13, 2006  
GRANDOVER RESORT & CONFERENCE CENTER  
GREENSBORO, NC**

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**MEMBERS ATTENDING:** Leonard W. Jones, CPA, President; Arthur M. Winstead, Jr., CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Thurman L. Gause; and Michael C. Jordan, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; J- Michael Barham, CPA, Deputy Director; and Angela Carter, Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Tom Chenoweth, CPA, Highland Publishing Company; David L. Hooker, Past President, NCSA; and Wayne O. Parker, President, NCSA.

**CALL TO ORDER:** President Jones called the meeting to order at 10:01 a.m.

**MINUTES:** The minutes of the June 20, 2006, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The financial statements for June 2006 were accepted as submitted.

**NATIONAL ORGANIZATION ITEMS:** The Board discussed the NASBA Eastern Regional Meeting which was held June 21-24, 2006, in San Juan, PR.

Messrs. Winstead and Gause moved to approve the response to the Government Accountability Office (GAO) Exposure Draft on the Yellow Book. Motion passed.

Messrs. Clark and Jordan moved to approve the response to the Government Accounting Standards Board (GASB) Exposure Draft on Accounting Financial Reporting on Derivatives. Motion passed.

Messrs. Winstead and Jordan moved to approve the response to the Financial Accounting Standards Board (FASB) Exposure Draft on Financial Reporting for Private Companies. Motion passed.

**STATE AND LOCAL ORGANIZATION ITEMS:** The Board discussed the NCACPA's 2006 CPA Inauguration which was held July 12, 2006, in Greensboro, NC.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Winstead moved and the Board approved the following recommendations of the Committee:

200508-044 - Approve a Notice of Hearing for October 23, 2006, at 10:00 a.m.  
200606-048 and 200606-049 - Close the case without prejudice.

Conditional License Status and Civil Penalty - Pursuant to 21 NCAC 08J .0111(2), by Board Order, the following licensees' certificates have been placed on conditional status for one year and each individual has been assessed a \$100.00 civil penalty:

Edgar T. Batson, #14282  
John E. Broyles, II, #28085  
Elizabeth Pruden George, #20274  
Walter A. Skorski, #28658  
Etim J. Udoh, #29680  
(Appendix I)

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:**  
Mr. Gause moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The following were approved:

Stephanie Lynne Bucklew  
Gregory Steven Farish Jr.  
Evelyn J. Neiman Green  
Xiaorong Hu  
Daniel Robert Smith

**Original Certificate Applications** - The following were approved:

Robert C. Adams  
Kevin Starrett Agnew  
Stephanie Lynne Bucklew  
Julie Gillum Burke  
Patrick Keith Donegan  
James Musgrove Eggers  
Gregory Steven Farish Jr.  
Evelyn J. Neiman Green  
Xiaorong Hu  
Shannon Teresa Kennedy  
Thomas Raymond Lenfestey III  
Glenn Edward McCormack

Debra C. Medlin  
Monty Ryan Pendry  
Paul Timothy Seufert  
William Bynum Sharpe  
Daniel Robert Smith  
David Lee Stroupe  
Maurice Joseph Vaz  
Stephanie Walker  
Rachel Wiles  
Matthew Jake Wolfe  
Lisa Humbles Wurtzbacher

**Reciprocal Certificate Applications** - The following were approved:

Vicki Carol Anderson  
Robert J. Beckwith  
Nancy Parsons Bubanich  
Katherine K. Cardenas  
Amy Elizabeth Clater  
Preston C. Cleland  
Deborah K. Delano  
Joanne M. Dionne  
Stella H. Ditcheva  
Joan M. Gibbons  
John Walter Groseclose Jr.  
Hugo H. Hanson II  
Patrick Christopher Healy  
Olga Ivanova

Renee C. Kosofsky  
Mary Lynn Kroeger  
Mark Steven Livingston  
James E. Newman  
Melanie L. Nuckols  
Paul Michael Pickett  
Kenneth K. Pierce  
Angela Kathleen Prince  
Benjamin Todd Redman  
Daniel S. Venegoni  
Beverly Ann Welch  
Amy Pulliam Winn  
Kurtis Ashley Wolff  
Christine Murray Wright

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Jerold Joseph Mammano T3642  
Paula Robinson Parker T3643  
Lucinda Mae Crawford T3644  
William Stephen Boyd T3645  
Maria Kostaris Stephenson T3646  
Kristy M. Moore T3647  
Nancy Kesmodel O'Neill T3648  
William Lawton Wells T3649  
Sherry Pesta Kelley T3650  
David William Lucas II T3651  
Jeffery Doran Stover T3652  
Robert Joseph Dermody Jr. T3653  
Katherine Elizabeth Baron T3657

Alexander Voloshko T3658  
Jayme Shoop Clanton T3659  
Shannon V. Becker T3660  
Jennifer Lee Quigley T3661  
Paulinus Chinedu Nwachukwu T3662  
Timothy Brian Gertz T3663  
Brian Matthew Hydrick T3664  
James Thomas Workman T3665  
Gregory S. Price T3666  
James Jake Wiley T3667  
Jessica Reyes T3668  
Hekmat M. Barahmeh T3669  
Thiru Govender T3670

**Reinstatements** - The following were approved:

Carleen Richardson Berndt #16170  
Kendall Odelle Fields III #15273  
Margaret C. Heintz #28416  
Sherry Helms-Miller #17962  
Hong Jiang #27142

Kelly Ann Mitchell #28997  
David Michael Perkins #27091  
Carlotta Leach Seals #15605  
Michael Angelo Tucker #24456

**Reissuance of New Certificate** - Applications for reissuance of new certificate and consent agreements submitted by the individuals listed below were approved.

Jeffrey Garth Lewis #13509  
Edward Graham McGoogan Jr. #10757  
Randy Dean Sutton #15375

**Firm Registrations** - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

BELL & COMPANY, P.A.  
HOLT & ASSOCIATES, PLLC  
TIMOTHY J. KREBER, C.P.A., P.C.  
Amanda A. Murphy, CPA, PLLC  
JOHN D. NIVENS CERTIFIED PUBLIC ACCOUNTANT, PLLC  
Brent H Parks, CPA, PA

**Reclassifications** - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Malloy Davis Jr. #3961  
George D. Harris #1855  
Bonnor E. Hudson Jr. #1303  
Leo Harold Lawson #12395  
Simon C. Sitterson Jr. #582

**Extension Requests** - The Committee approved Courtney Hester (#22307) for extension for completion of CPE until June 30, 2006.

**Examinations** - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Abisuga, Olusola  
Abramowski, Andrea  
Adams, Bobbi Jo  
Adams, Jennifer  
Adams, Snjezana  
Adams, Suzanne  
Akers, Samantha  
Al-Drubi, Bassam  
Aldrich, Stephen  
Alexius, Frederick

Allen, Jeffrey  
Allsbrook, Connie  
Aloupis, Kristen  
Alston, Tammy  
Anders, Justin  
Anderson, Camesia  
Anderson, Jennifer  
Anderson, Matthew  
Anderson, Rebecca  
Apple, Michael

Ardoyn, Hollie  
Ariail, Mark  
Arnold, Nicholas  
Askew, James  
Atkins, Sarah  
Auger, Mary  
Austin, Jennifer  
Avent, Timothy  
Bagley, Christy  
Bahadori, Shahin  
Baker, Douglas  
Baker, Jeffery  
Balafas, Evan  
Baldwin, Diane  
Baley, James  
Ballard, Michael  
Balloue, Candice  
Banks, John  
Banson, Ransford  
Bao, Rui-Ru  
Barbrey, Adam  
Barnes, Leslie  
Barnes, Sheridan  
Barrows, Jeffrey  
Basch, Adam  
Basim, Jacqueline  
Batchek, Mark  
Baumgartner, Lei  
Beasley, Barry  
Beasley, Melissa  
Bee, Julie  
Beegle, Ronda  
Beglin, Brian  
Beidleman, Brian  
Belcastro, Anthony  
Bell, Christopher  
Bennett, Sharon  
Benoit, Jason  
Berenson, James  
Bergman, Peter  
Berry, Donnie  
Berry, Elizabeth  
Bess, Alicia

Bethel, Jonathan  
Bhatia, Anshu  
Biney, Charles  
Bitsas, John  
Blackmon, Alisha  
Blalock, Jessie  
Bode, Gary  
Bogdon, Stephen  
Bondi, Christiana  
Boone, Elizabeth  
Borbet, Robert  
Boscamp, Jamie  
Boswell, Amy  
Bottoms, Sarah  
Boward, Ryan  
Bowman, Todd  
Boyce, Cortney  
Boyd, Caroline  
Boyer, Dana  
Bradner, Candice  
Bradshaw, Ashley  
Bradshaw, Margaret  
Brady, Jonathan  
Bragg, Jennifer  
Bray, Richard  
Breen, Elizabeth  
Brewer, Tara  
Bricolo, Lindsay  
Bridges, David  
Brinegar, Wyona  
Britton, Ashley  
Brock, Nancy  
Brooks, Frances  
Brophy, Colleen  
Brower, Debra  
Brown, Bonnie  
Brown, Jaime  
Brown, Kathleen  
Brown, Melvin  
Brown, Whitney  
Brunet, Dawn  
Bryant, James  
Buchanan, Lien

Bunger, Cory  
Burke, Melanie  
Burrier, Diane  
Butler, Amy  
Butler, Crystal  
Butts, Nina  
Bynoe, Trevor  
Bynum, Faith  
Byrd, Karen  
Byrd, Kimberly  
Byrd, Tiffany  
Byrum, Stacey  
Bystry, Natalie  
Cadwell, Allen  
Cagle, Christopher  
Caprara, Melanie  
Carland, Kimberly  
Carlson, Megan  
Carlson, Sarah  
Carpenter, Grady  
Carr, Anna  
Carrasco, Jose Ramon  
Carter, Jeffrey  
Carter, Ronald  
Casey, Jackie  
Caton, Anna  
Cattel, Colleen  
Cavender, Carlton  
Cayton, Nichole  
Centeno, Natalie  
Cepull, Elizabeth  
Chamra, Holly  
Chandler, Ronald  
Chang, Shane  
Chang, Vivien  
Chapman, Angel  
Chase, Anna  
Cheek, Daniel  
Cheeseman, Brian  
Chen, Hong  
Chen, Xu  
Cheng, Lo Tsz  
Chertoff, Joshua

Cheung, Jamie  
Chichlova, Galina  
Chilton, Mary  
Chirokas, John  
Cho, Jung Eun  
Christie, Colin  
Chun, Daniel  
Ciszek, Frank  
Clark, Kenneth  
Clark, Kimberly  
Clark, Matthew  
Clements, Eric  
Clifton, Eddie  
Clowney, John  
Cobb, Cheney  
Cobb, Christopher  
Cobb, Erik  
Cole, Corinne  
Cole, Rebecca  
Coleman, Brian  
Collins, Julia  
Collins, Laura  
Comer, Joyce  
Comer, Summer  
Cone, Rachel  
Coniglio, Jessica  
Connolly, Courtney  
Cook, Adam  
Cook, Amy  
Cook, Amy  
Cook, Christina  
Cook, David  
Cook, Starcha  
Cooley, Sierra  
Cooney, Richard  
Cooper, Matthew  
Coppin, Anabelle  
Cornell, Shawn  
Cosky, Steven  
Costello, Meghan  
Cox, Dale  
Crabtree, Jason  
Craig, Taunya

Cramer, Kelly  
Crawford, Jesse  
Creech, Elizabeth  
Crider, Rebecca  
Crider, Skipp  
Cuda, Micaela  
Cunn, Jessica  
Cusick, Brian  
Dail, Charlie  
Dalrymple, Calvin  
Daniels, Kyle  
Dantoni, Nicholas  
Darst, Steve  
Daube, Ellen  
Davies, Ian  
Davis, Seth  
Day, Jeffrey  
Day, Robert  
de Chazal, Guido  
Decareaux, Patrick  
Decosta, Michelle  
Delcollo, Allison  
Devore, Amanda  
Dew, Alford  
Dew, Angela  
Deyton, Trent  
Dickman, Christopher  
Dildy, Sara  
Dillman, Michelle  
Dinh, Huy  
Do, Nhung  
Dobson, Priscilla  
Dogan, Neslihan  
Dolan, Joseph  
Donohue, Megan  
Dooley, William  
Doroshenko, Paulette  
Doss, Jennie  
Driver, Nicole  
Duckworth, Cynthia  
Duncan, Kathryn  
Duncan, Lynne  
Dunham, Steven

Dunne, Dakota  
Durgin, Byron  
Duriga, Julie  
Dusanenko, Nancy  
Dvorak, Dawn  
Eanes, James  
Eastwood, Catherine  
Eckard, Beverly  
Eckard, Jennifer  
Edmiston, Robert  
Edwards, Amanda  
Edwards, Tiffany  
Ejimakor, Bivian  
Elam, Linda  
Elks, Charles  
Elliott, Gwendolyn  
Ellis, Elizabeth  
Ellis, Hannah  
Ertischek, Michael  
Esser, Jonathan  
Evans, Jennifer  
Eveker, Melanie  
Fair, James  
Fairweather, Jennifer  
Falls, Gerald  
Farlik, William  
Farmer, David  
Farmer, Shanna  
Farrell, Heather  
Faunce, David  
Fergus, Amy  
Fernandez, David  
Fisher, Lawrence  
Flynt, Meghan  
Fogg, Pamela  
Foley, Lisa  
Fort, Matthew  
Foster, Kimber  
Foster, Sarah  
Fotinos, Marina  
Freeman, Christy  
Freeman, Douglas  
Freeman, Whitney

Fusaiotti, Daniel	Gross, Peter
Gallop, Charles	Guess, Andrea
Gangemi, Angela	Guild, Stephen
Gard, John	Guzman, Brandon
Gardner, Sara	Habicht, Cory
Garg, Parul	Hagan, Kristi
Garner, Bradley	Hale, Robert
Garner, Erin	Hall, Donald
Garrett, Dana	Hall, Ricki
Gaskill, Hilary	Halpin, Daniel
Gee, Paige	Hamer, Michelle
Gibbons, Melissa	Hammond, Matthew
Gibson, Candace	Hansen, Jonathan
Gibson, Nancy	Hansen, Molly
Giese, Mark	Harbinson, Ashley
Gilbert, Randall	Hardee, Christopher
Gilliland, Brandon	Hardy, Andrew
Gillooly, Bethany	Hargadon, Michael
Glenn, Eric	Harold, Jenninfer
Glover, Wesley	Harper, Helen
Golde, Janie	Harper, Lisa
Golding, Cathy	Harrell, Hugh
Gonzalez, Erica	Harrill, Brittany
Goodwill, Valerie	Harris, Melissa
Gordon, Terri	Harrison, Avery
Gowan, Christopher	Hart, Mark
Grabofski, Kristin	Hauss, Bradley
Grabowski, Diane	Hawkins, Kimberly
Grant, Katherine	Hayes, Kristen
Gravel, Sarah	Hazelwood, Christopher
Gravely, Ross	Heinlein, Laura
Graves, Corbin	Heisig, Deidre
Gray, Avery	Hemby, Lauren
Green, Brandon	Hemphill, Elizabeth
Green, Katrina	Henderson, Celina
Greer, Mary	Henderson, Jaime
Gresehover, Holly	Hendrix, Colleen
Gress, Kameron	Hennegan, Meghan
Griffin, Robert	Henrikson, Thomas
Griffin, Sharie	Hereford, Sarah
Griffin, Susan	Hernandez, Judith
Grimstad, Richard	Hickman, Evelyn
Grissom, John	Hicks, Allison



Hicks, Jennifer  
Higashi, Brandon  
Hill, Erika  
Hill, Olivia  
Hinesley, Marissa  
Hobbs, Melissa  
Hodge, Toni  
Hodges, Latasha  
Holcombe, David  
Holley, Sandra  
Holshouser, Amy  
Holt, Lauren  
Honeycutt, Lisa  
Honeycutt, Tina  
Hong, Sung  
Hooven, Brandi  
Horrocks, Scott  
Horton, Lindsay  
Hoskins, Katherine  
Haupt, Renee  
Houser, William  
Howard, Christina  
Howell, Robert  
Hsu, Justin  
Hu, Stella  
Hudgens, Travis  
Huffman, Linc  
Hughes, Kayce  
Hughes, Laura  
Hughes, Michael  
Humphrey, Debra  
Hunter, Anna  
Hunter, James  
Hunter, Megan  
Hurt, Tawnya  
Huskins, John  
Hwang, Kate  
Hyden, Katarina  
Iacovelli, Carol  
Jackson Yates, Artanzia  
Jargowsky, Kathryn  
Jobe, Amy  
Johnson, Barrett

Johnson, Casey  
Johnson, Douglas  
Johnson, Jared  
Johnson, Jennifer  
Johnson, Lori  
Johnson, Megan  
Johnson, Veronika  
Johnson, William  
Jones, Alexander  
Jones, Amanda  
Jones, Jessica  
Jones, Joanna  
Jones, Karen  
Jones, William  
Joseph, Timothy  
Josey, Vance  
Jourdan, Elizabeth  
Juza, Mary  
Kaplan, Matthew  
Karout, Wissam  
Keene, Christopher  
Keevis, Deyva  
Kellam, Lindsay  
Kelley, James  
Kendrick, Haley  
Kephart, Heather  
Kern, Dustin  
Kershner, Robert  
Key, Robert  
Kiger, Stephanie  
Kilby, Andrew  
Killpack, James  
Kim, David  
Kim, Gene  
Kim, Mi  
Kimball, James  
Kindem, Timothy  
King, LaShaun  
King, Ramon  
Kinlaw, Jennifer  
Kirkland, Jessica  
Kledis, John  
Kleren, Joanna

Knowles, Nicole  
Koch, Susan  
Kohler, Megan  
Kothadia, Niketu  
Kruse, Adrienne  
Kuhn, Rahila  
Lagor, Erin  
Lambert, Amanda  
Lancaster, Jon  
Landis, William  
Landron, Manuel  
Langdon, Meagan  
Lanier, Jane  
Lapointe, Nichole  
Larson, Xiaoxia  
Lashley, Jared  
Lassiter, Justin  
Lavelle, Anna  
Lawson, Katherine  
Layne, Danna  
LeBlanc, Michael  
Lecureux, Jaime  
Lee, Esther  
Lee, Eunok  
Lee, Sherry  
Lehman, Ben  
Lemons, Christopher  
Lenahan, Sean  
Leon, Maryana  
Leon, Michael  
Leonard, Matthew  
Leone, Guy  
Lester, Rachel  
Leung, Dana  
Leung, Jennifer  
Lewis, Joseph  
Li, Chunxiao  
Li, Shaomin  
Lim, James  
Lin, Betsey  
Little, Jorushia  
Liu, Jie  
Liu, Xiaoxia

Liu, Yongmei  
Lodato, Richard  
Loehr, Christopher  
Loman, Bradley  
Lovelace, Lauren  
Loyd, Whitney  
Lucas, Howard  
Lucas, Jessica  
Luckeydoo, Audrey  
Lujan, Ivan  
Luke, Libby  
Luo, Jie  
Luther, Crystal  
Lutz, Stacey  
Lybrand, Linda  
Ma, Li  
MacIntyre, Vita  
Madara, Eric  
Mamani, Preeti  
Mammen, Suby  
Mandell, Lynn  
Manning, Jeffrey  
Markham, Margaret  
Martenies, Frank  
Martin, Brandon  
Martin, Sonja  
Martin, Summer  
Martin, Teish  
Mason, Stephen  
Massengill, Jennifer  
Mastrogiovanni, Jacquelyn  
Matsumiya, Kaoru  
Matthews, Bryan  
Matthews, Euline  
Maxim, Joseph  
May, Brian  
Mayers, Tiffany  
McCausland, Joseph  
McClellion, Lori  
McClure, Sally  
Mccomb, Alison  
McCoy, Kelly  
McCoy, Misty

McCradden, Max  
McCraw, Apryl  
McDonald, William  
McGehee, Melissa  
McIntyre, Alan  
McKinney, Sean  
McLawhorn, Christopher  
McLeod, Wesley  
McManus, Chad  
McMasters, Allison  
McMichael, Tammie  
McNally, Ellen  
McNeill, Debra  
McPhee, Gregory  
McSwain, Jonathan  
McSwain, Lauren  
McVey, Kevin  
Melle, Amy  
Mercer, Mary  
Messick, Robby  
Mikita, Melissa  
Miller, Deidra  
Miller, Hope  
Miller, Lindsey  
Mills, Patrick  
Mills, Rachel  
Milne, Ashley  
Mitchell, Valerie  
Monkelien, Jason  
Monte, Thomas  
Monteith, Christine  
Montgomery, Ryan  
Monza, Jesse  
Moody, Danielle  
Moore, Joyce  
Moore, Venus  
Moran, Ahsley  
Moran, Jessica  
Morris, Alice  
Morris, Amy  
Morris, Sarah  
Morrison, James  
Morrison, Johanna

Morrison, Ray  
Morton, Shirley  
Moses, Stephanie  
Mozelle, Tonisha  
Mrosek, Matthew  
Muliro, Vincent  
Mullaney, Melissa  
Murdock, Benjamin  
Murguia, Maguin  
Murphy, David  
Murphy, Eric  
Murphy, Sydni  
Murray, Jean  
Murray, Michael  
Muscente, Jacqlyn  
Musgrove, Amanda  
Musselwhite, Leslie  
Myasnikova, Olga  
Myers, Katie  
Napier, Anne  
Neely, Melissa  
Nelson, Lisa  
Newberry, Anne  
Newton, Anthony  
Newton, Lisa  
Nichols, Michael  
Nickle, Kristen  
Niedermuller, Jin  
Nivens, Caryn  
Nobs, Amy  
Nolen, Angel  
Nordvall, Christina  
Norris, Audrea  
Norris, Russell  
Novak, Andrew  
Nunn, Todd  
O'Connell, Jennifer  
O'Daniel, Parker  
O'Grady, Laura  
O'Neal, Sabrina  
O'Reilly, Alisha  
Oakes, Amanda  
Oldham, Lori

Olsen, Megan  
Onafowora, Miles  
Ouellette, Nancy  
Outterson, David  
Owen, Brianne  
Pappas, Kristin  
Park, Amanda  
Park, Jin Oak  
Parker, Jeffrey  
Parris, Sabrina  
Parsons, Jamie  
Patel, Manisha  
Patel, Mital  
Patel, Nikhil  
Patel, Shoolin  
Patel, Snehalkumar  
Patrick, Amy  
Patterson, David  
Patterson, John  
Patterson, Teresa  
Pawelec, Renea  
Pearsall, Zachary  
Pearson, Aaron  
Peon, Tania  
Perrault, William  
Perry, Matthew  
Perry, Ryan  
Pesta, Carole  
Peters, Amy  
Peters, Tonette  
Pfeffer, Richard  
Pharo, Adrian  
Phillips, Candice  
Phillips, John  
Phillips, Misti  
Piercy, Roy  
Pitsiniagas, Suzanne  
Pittman, Jennifer  
Pittman, Jennifer  
Pleasant, Simona  
Plexico, Julie  
Plunkett, Eric  
Pohland, Barbara

Pollack, James  
Pollock, Kirsten  
Porter, Kerry  
Porter, William  
Posner, Karen  
Poston, Robin  
Prange, Rhea  
Prassas, Jimmy  
Prendergast, Ashley  
Preston, Andrew  
Pridgen, Jane  
Primeau, Michele  
Pritchard, William  
Pryor, Janet  
Puryear, Daniel  
Rabon, Angela  
Rabon, Christina  
Rainer, Shannon  
Raja, Abirami  
Raja, Shital  
Ramanath, Manjula  
Rate, Ryan  
Rausch, Joanne  
Rawls, Jesse  
Rayle, Kevin  
Reaves, Carla  
Reaves, Peggy  
Reeves, Tracy  
Register, Roxianne  
Reilly, Gwendolyn  
Rekrut, Michael  
Reynolds, Samantha  
Rhodes, Robert  
Rials, Alisa  
Richards, Doris  
Richards, Rachel  
Richardson, Coleen  
Richardson, Judyth  
Richey, Margaret  
Richter, Heather  
Riddell, Timothy  
Riley, Sterling  
Rinchisen, Donna

Ritter, Shirley  
Rivera, Cristina  
Robbins, Janie  
Robbins, Rebecca  
Rodgers, Deborah  
Rogers, Christopher  
Rogers, Jessica  
Rollins, Judy  
Rose, Brian  
Ross, Christopher  
Ross, Jennifer  
Rouse, Latoshia  
Ruppert, Loretta  
Rutherford, Morgan  
Rutledge, Robynn  
Ryan, Patrick  
Safley, Charles  
Samuel, Jordan  
Sandy, James  
Satterfield, Ryan  
Sauls, David  
Saunders, Steven  
Sayers, Terese  
Scalvini, Alison  
Schabinger, Carolyn  
Scharke, Susan  
Scheffel, Katherine  
Schieve, Jeneen  
Schneider, Robert  
Scholl, Erika  
Scholten, Christopher  
Schrenker, David  
Schroeder, Sarah  
Scott, Elizabeth  
Scott, Tameeka  
Scotten, Carleise  
Seekamp, Jennifer  
Setzer, Sharon  
Seybuck, Michael  
Shabosky, Kimberly  
Shadoin, Troy  
Shah, Alissa  
Shah, Jainesh

Shambley, Vivian  
Shankar, Kavita  
Sharma, Pranav  
She, Lianfen  
Shealy, Megan  
Sheeler, Amber  
Shelly, Jeri  
Shelnutt, Gary  
Shelton, Steve  
Shepherd, Laura  
Sherman, April  
Siler, Harriett  
Simmons, Michael  
Simpson, Brian  
Singh, Amrik  
Sisk, David  
Sitaras, Joannis  
Sizemore, Jill  
Slade, Novlette  
Sloan, Jade  
Slusher, Logan  
Smith, Alison  
Smith, Carla  
Smith, Erica  
Smith, Evan  
Smith, Jonathan  
Smith, Jordan  
Smith, Katherine  
Smith, Kristen  
Smith, Lauren  
Smith, Lauren  
Smith, Patricia  
Smith, Stacy  
Smith, Thomas  
Snipes, Latreka  
Soble, Corinne  
Son, Ricky  
Spain, Leslie  
Spegal, Lauren  
Spittel, Amanda  
Sprenger, Kyle  
Springs, William  
Stafford, Amy

Steele, Adam	Tien, Eva
Steele, Kara	Tillman, John
Steele, Michael	Tishchishyna, Nataliya
Stephens, Jonathan	Topolski, Gregory
Stevenson, Gregory	Townsend, David
Stewart, Kimberly	Tripp, Kristen
Stiles, Justin	Truax, James
Stillwell, Mark	Turbeville, Brandy
Storck, Chad	Twardzik, Andrew
Stout, Layla	Van Dyke, Christopher
Strumski, Laurie	Vandevander, Rebecca
Strunk, Lindsay	Vaughan, Veronica
Stuart, Matthew	Vaughn, Brandon
Stubbs, James	Venson, Eunice
Su, Yingna	Vereyken, April
Suggs, Lauren	Vernon, Anna
Sullivan, Amy	Vick, Marvin
Sullivan, Joshua	Virk, Faryal
Sun, Lee-Jane	Vitello, Jonathan
Surratt, David	Vogel, Christopher
Suther, John	Vollmer, John
Sutliff, David	Vuljanic, Michael
Sutton, Ashley	Vyas, Anjali
Sutton, Joseph	Wade, Elizabeth
Swanepoel, Pieter	Walker, Amy
Swanson, Shirley	Walters, Matthew
Szarpa, Michael	Walton, Ryan
Szulak, Michael	Wang, Weihua
Tao, Lei	Wang, Xiaoying
Tapp, Rebecca	Ward, Lindsey
Tarlton, Jason	Ward, Sunny
Taylor, Demetria	Washam, Kristin
Theberge, Julie	Watkins, Allison
Thilavanh, Somp	Watson, Amber
Thomas, Cynthia	Waugh, Krista
Thomas, James	Webb, Matthew
Thomas, Jenny	Weitzel, Angela
Thompkins, Crystal	Wellborn, Joseph
Thompson, Jennifer	Wellemeyer, Allison
Thompson, Jon	Westbrook, Lynda
Thompson, Rebecca	Wetzel, Mary
Thompson, Tiffany	Wheeler, Erin Marie
Thornton, April	White, Patrick

Whitley, Bradley  
Whitlock, Benjamin  
Wienke, Graham  
Wike, Misty  
Wiley, Raymond  
Wilkins, Donze  
Willens, Amber  
Willert, Shannon  
Williams, Carrie  
Williams, Jonathan  
Williams, Kathryn  
Williams, Stephen  
Williamson, Pamela  
Williamson, Summer  
Williamson, William  
Wilson, Jacqueline  
Wilson, Jialing  
Wilson, Randall  
Winnek, Jan  
Wolf, Rebecca  
Wolfe, Robert  
Woodard, Nancy  
Woolard, Ashley  
Woollett, Landon

Wooten, Amanda  
Work, Sarah  
Wrubel, Yuladys  
Wyant, Heather  
Wyatt, Michelle  
Xia, Jin  
Yancey, Kristen  
Ye, Mao  
Yokeley, Tiffany  
Yonchak, Thomas  
Yoo, Young Jun  
York, Jennifer  
York, Ryan  
Young, Karlotta  
Young, Tina  
Yu, Albert  
Zhang, Wei  
Zhi, Lei  
Zhuang, Zi  
Ziberna, Brian  
Ziegelmeyer, Anne  
Zimmerman, Lindsay  
Zuppello, Paul

Initial exam candidate Michael Allan Wallin requested time and a half on each section of the examination due to severe disabilities in reading and written language. The Committee approved his request.

**Rescind Form of Practice Statements** - The individuals listed below signed Form of Practice Statements due to their employment. However, due to a change in the licensee's employment, staff recommended that the statements be rescinded. The Committee approved staff recommendation:

Eric Trent Moody #27265  
Thomas G. Raines #31137

**Miscellaneous** - Staff recommended waiving the \$100 civil penalty for first-time conditional licenses. The Committee approved staff recommendation.

**CLOSED SESSION:** Messrs. Gause and Winstead moved to enter Closed Session with Executive Staff and Legal Counsel. Motion passed.

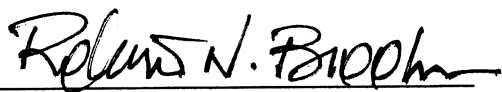
**PUBLIC SESSION:** Messrs. Harris and Jordan moved to re-enter Public Session to continue with the Agenda. Motion passed.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** Mr. Brooks reported on the purchase of a new liability insurance policy from AIG.

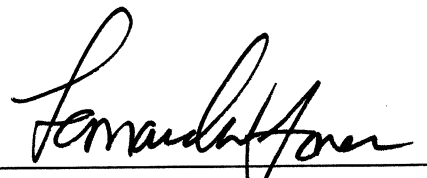
**ADJOURNMENT:** Messrs. Jordan and Winstead moved to adjourn the meeting at 11:21 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Leonard W. Jones, CPA  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #200606-051

IN THE MATTER OF:  
John Edward Broyles, II, #28085

ORDER

THIS CAUSE coming before the Board on July 13, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. John Edward Broyles, II (hereinafter "Mr. Broyles") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Broyles failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).
3. Mr. Broyles subsequently filed his annual firm registration with the Board on April 9, 2006, in excess of 60 days but not more than 120 days from the annual firm registration.

CONCLUSIONS OF LAW

1. Mr. Broyles' failure to timely file the annual firm registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Broyles shall pay a one hundred dollar (\$100.00) civil penalty.

Board Order - 2  
John Edward Broyles, II

2. Mr. Broyles' certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 13th day of July 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BOARD  
SEAL

BY:   
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #200606-052

IN THE MATTER OF:  
Walter A. Skorski, #28658

ORDER

THIS CAUSE coming before the Board on July 13, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Walter A. Skorski (hereinafter "Mr. Skorski") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Skorski failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).
3. Mr. Skorski subsequently filed his annual firm registration with the Board on April 5, 2006, in excess of 60 days but not more than 120 days from the annual firm registration.

CONCLUSIONS OF LAW

1. Mr. Skorski's failure to timely file the annual firm registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Skorski shall pay a one hundred dollar (\$100.00) civil penalty.

Board Order - 2  
Walter A. Skorski

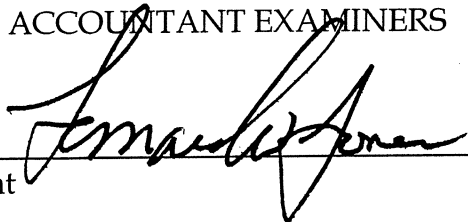
2. Mr. Skorski's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 13th day of July 2006.

BOARD  
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

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NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #200606-053

IN THE MATTER OF:  
Etim J. Udoh, #29680

ORDER

THIS CAUSE coming before the Board on July 13, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Etim J. Udoh (hereinafter "Mr. Udoh") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Udoh failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).
3. Mr. Udoh subsequently filed his annual firm registration with the Board on April 4, 2006, in excess of 60 days but not more than 120 days from the annual firm registration.

CONCLUSIONS OF LAW

1. Mr. Udoh's failure to timely file the annual firm registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Udoh shall pay a one hundred dollar (\$100.00) civil penalty.

Board Order - 2  
Etim J. Udoh

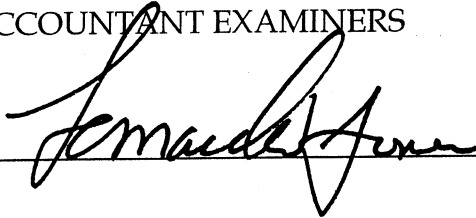
2. Mr. Udoh's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 13th day of July 2006.

BOARD  
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

A handwritten signature in black ink, appearing to read "L. M. Anderson", is written over a horizontal line.

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #200606-054

IN THE MATTER OF:  
Elizabeth Pruden George, #20274

ORDER

THIS CAUSE coming before the Board on July 13, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Elizabeth Pruden George (hereinafter "Ms. George") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. George failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).
3. Ms. George subsequently filed her annual firm registration with the Board on April 3, 2006, in excess of 60 days but not more than 120 days from the annual firm registration.

CONCLUSIONS OF LAW

1. Ms. George's failure to timely file the annual firm registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. George shall pay a one hundred dollar (\$100.00) civil penalty.

Board Order - 2  
Elizabeth Pruden George

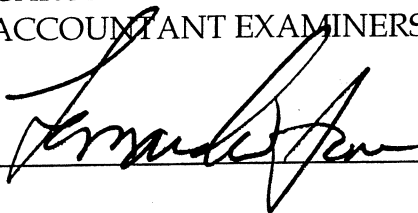
2. Ms. George's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 13th day of July 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BOARD  
SEAL

BY: \_\_\_\_\_  
President

A handwritten signature in black ink, appearing to read "Elizabeth Pruden George", is written over a horizontal line.



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #200606-055

IN THE MATTER OF:  
Edgar Thomas Batson, III, #14282

ORDER

THIS CAUSE coming before the Board on July 13, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Edgar Thomas Batson, III (hereinafter "Mr. Batson") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Batson failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).
3. Mr. Batson subsequently filed his annual firm registration with the Board on April 10, 2006, in excess of 60 days but not more than 120 days from the annual firm registration.

CONCLUSIONS OF LAW

1. Mr. Batson's failure to timely file the annual firm registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Batson shall pay a one hundred dollar (\$100.00) civil penalty.

Board Order - 2  
Edgar Thomas Batson, III

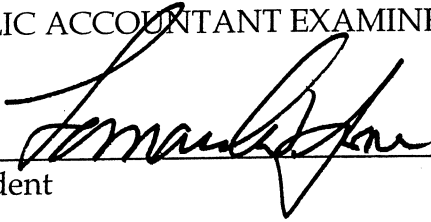
2. Mr. Batson's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 13th day of July 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BOARD  
SEAL

BY: \_\_\_\_\_  
President

A handwritten signature in dark ink, appearing to read "L. M. Batson", is written over a horizontal line. The signature is fluid and cursive.